



General Assembly

February Session, 2010

Amendment

LCO No. 4414

SB0000104414SR0

Offered by:
SEN. KANE, 32nd Dist.

To: Subst. Senate Bill No. 1

File No. 592

Cal. No. 423

**"AN ACT CONCERNING THE PRESERVATION AND CREATION OF
JOBS IN CONNECTICUT."**

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. Section 12-651 of the general statutes is amended by
4 adding subsections (d) and (e) as follows (*Effective October 1, 2010*):

5 (NEW) (d) Notwithstanding the provisions of this chapter, any
6 municipality having a population of less than twenty-five thousand
7 may collect the tax imposed pursuant to this section on any material or
8 product subject to such tax that is seized in such municipality by a law
9 enforcement officer as a result of a lawful arrest of a dealer or a lawful
10 search of the real or personal property of a dealer, provided (1) such
11 tax is due and payable, (2) the chief of police of such municipality or, if
12 such municipality does not have an organized police department, the
13 chief elected official of such municipality, notifies the commissioner of
14 such municipality's intent to collect such tax, and (3) the municipality
15 complies with the provisions of subsection (e) of this section. The full

16 amount of any tax collected pursuant to this subsection may be
17 retained by such municipality.

18 (NEW) (e) Before a municipality may collect any tax imposed
19 pursuant to this section, the chief elected official of such municipality
20 shall appoint one or more hearing officers, other than police officers or
21 persons who work in the police department, to hear the petitions of
22 aggrieved taxpayers and shall establish, by ordinance, a hearing
23 procedure following the timelines and requirements set forth in section
24 12-553. The provisions of sections 12-553 and 12-554, adapted
25 accordingly, shall apply to hearings before and appeals from a
26 municipality under this section.

27 Sec. 502. Section 12-655 of the general statutes is amended by adding
28 subsections (e) and (f) as follows (*Effective October 1, 2010*):

29 (NEW) (e) The amount of any tax, penalty and interest due to a
30 municipality and unpaid under the provisions of this chapter shall
31 constitute a lien upon any real estate owned by the dealer in the
32 municipality collecting such tax, penalty and interest. Each such lien
33 may be continued, recorded and released in the manner provided by
34 the general statutes for continuing, recording and releasing property
35 tax liens. Each such lien shall take precedence over all other liens filed
36 after October 1, 2010, and encumbrances, except taxes, and may be
37 enforced in the same manner as property tax liens.

38 (NEW) (f) Any municipality or municipal tax collector may exercise
39 any authority granted pursuant to subsections (a) to (c), inclusive, of
40 this section."